



Michigan
Office of the Auditor General
REPORT SUMMARY

Financial Audit

Including the Provisions of the Single Audit Act

Report Number:
551-0100-08

Michigan Department of State Police

October 1, 2005 through September 30, 2007

Released:
June 2008

A Single Audit is designed to meet the needs of all financial report users, including an entity's federal grantor agencies. The audit determines if the financial schedules and/or financial statements are fairly presented; considers internal control over financial reporting and internal control over federal program compliance; determines compliance with requirements material to the financial schedules and/or financial statements; and assesses compliance with direct and material requirements of the major federal programs.

Financial Schedules:

Auditor's Report Issued

We issued an unqualified opinion on the Michigan Department of State Police's (MSP's) financial schedules.

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Internal Control Over Financial Reporting

We identified a significant deficiency in internal control over financial reporting (Finding 1). We do not consider this significant deficiency to be a material weakness.

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**Noncompliance and Other Matters
Material to the Financial Schedules**

We did not identify any instances of noncompliance or other matters applicable to the financial schedules that are required to be reported under *Government Auditing Standards*. However, we did identify other instances of noncompliance (Finding 1).

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Federal Awards:

Auditor's Reports Issued on Compliance

We audited 8 programs as major programs and issued 8 unqualified opinions. The federal programs audited as major programs are identified on the back of this summary.

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Internal Control Over Major Programs

We identified a significant deficiency in internal control over federal program compliance (Finding 2). We do not consider this significant deficiency to be a material weakness.

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Required Reporting of Noncompliance

We identified instances of noncompliance that are required to be reported in accordance with U.S. Office of Management and Budget (OMB) Circular A-133 (Finding 2).

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Systems of Accounting and Internal Control:

We determined that MSP was in substantial compliance with Sections 18.1483 - 18.1487 of the *Michigan Compiled Laws*.

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We audited the following programs as major programs:

<u>CFDA Number</u>	<u>Program or Cluster Title</u>	<u>Compliance Opinion</u>
16.007/97.004 and 97.067	State Domestic Preparedness Equipment Support Program and Homeland Security Grant Program	Unqualified
16.011/97.008	Urban Areas Security Initiative	Unqualified
16.560	National Institute of Justice Research, Evaluation, and Development Project Grants	Unqualified
16.564	Crime Laboratory Improvement - Combined Offender DNA Index System Backlog Reduction	Unqualified
16.738	Edward Byrne Memorial Justice Assistance Grant Program	Unqualified
20.600, 20.601, 20.602, 20.604, 20.605, 20.610, and 20.612	Highway Safety Cluster	Unqualified
83.548/97.039	Hazard Mitigation Grant	Unqualified
97.042	Emergency Management Performance Grants	Unqualified

A copy of the full report can be obtained by calling 517.334.8050 or by visiting our Web site at: <http://audgen.michigan.gov>



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